

Annual Reports

of the

Town Officers

and

Inventory of Polls and
Ratable Property

of

MARLOW

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1947



SENTINEL PRINTING COMPANY
KEENE, N. H.
1948

ANNUAL REPORTS

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TOWN OFFICERS

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OF

MARLOW, N. H.

FOR THE YEAR ENDING

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TOWN OFFICERS

Selectmen

LEON H. DAVIS

FRED G. HUNTLEY

F. ALBERT FISH

Treasurer

LILLIAN M. ANDREWS

Town Clerk

MABEL D. HATCH

Supervisors

GERALD V. MORRELL

ALTA P. WHIPPIE

RALPH R. WINHAM

Moderator

F. ALBERT FISH

Tax Collector

JOHN K. COOPER

Ballot Inspectors

JOHN K. COOPER

HARRY LOVEREN

CHESTER DAVIS

IVAN F. HUNTLEY

Road Agents

ROBERT M. CLOUGH

JAMES L. McPHAIL

GEORGE N. SANDERS

Acting Overseers of the Poor

LEON H. DAVIS

FRED G. HUNTLEY

F. ALBERT FISH

Trustees of the Trust Funds

CALEB W. CAMERON

LILLIAN M. COREY

RALPH R. WINHAM

Auditor

ROXIE A. FORBES

STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Marlow in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Jones Hall in said Marlow on Tuesday, the ninth day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To raise or appropriate such sums of money as may be necessary for the maintenance of the poor.

4. To see if the Town will apply for Class Five money known as T.R.A. and raise the sum of money as required by the State.

5. To raise such sums of money as may be necessary for the repair of highways and bridges.

6. To raise such sums of money as may be necessary for Town Library.

7. To raise and appropriate such sums of money as may be necessary for the observance of Memorial day.

8. To raise and appropriate such sums of money as may be necessary for the observance of Old Home day.

9. To see if the Town will authorize the Selectmen to borrow money by temporary loans in anticipation of taxes.

10. To authorize the tax collector to give two per cent cash discount on all property taxes and personal taxes for payment made on or before July 31st., of year due.

11. To see if the Town will vote to raise such sums of money as may be necessary to improve Town cemeteries.

12. To see if the Town will vote to raise and appropriate the sum of \$28.00 for the Monadnock Region Association.

13. To see if the Town will authorize the Selectmen to sell or administer all real estate acquired by the Town through Tax collector's deeds.

14. To see if the Town will vote to purchase a new truck and appropriate money for the same.

15. To see if the Town will vote to purchase a new snow plow and appropriate money for the same.

16. To see if the Town will vote to have a tramp house and appropriate money for the same.

17. To see what action the Town will take in regard to those items in the Town budget not covered in the preceding articles.

18. To see if the Town will vote to petition the State Tax Commission to have an Audit made by the Division of Municipal Accounting and to make an appropriation to cover the cost of such audit.

19. To see if the Town will authorize the Selectmen to publish all delinquent dog taxes in the Town report.

20. To see if the Town will authorize the Selectmen and Road Agent to itemize all expenditures showing on what roads the money was spent and in what amounts.

21. To see if the voters will vote to have the real estate appraisals published in the Town report.

22. To hear the reports of officers, agents and committees heretofore chosen and to pass any vote relating thereto, and to transact any other business that may legally come before said meeting.

Given under our hands and seal, this twenty-first day of February in the year of our Lord one thousand nine hundred and forty-eight.

LEON H. DAVIS,
FRED G. HUNTLEY,
F. ALBERT FISH,

Selectmen of Marlow.

A true copy of Warrant—Attest:

LEON H. DAVIS,
FRED G. HUNTLEY,
F. ALBERT FISH,

Selectmen of Marlow.

BUDGET OF THE TOWN OF MARLOW, NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year Jan. 1, 1948 to Dec. 31, 1948
Compared With

Actual Revenue and Expenditures of the Previous Year Jan. 1, 1947 to Dec. 31, 1947

	Actual Revenue Previous Year 1947	Estimated Revenue Ensuing Year 1948
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Sources of Revenue:

From state:

Interest and dividend tax

Savings bank tax

Reimbursement a/c state and

federal forest lands

For fighting forest fires

From local sources except taxes:

Rent of Town hall and other buildings

Income of Departments:

Highway including rental of equipment

Motor vehicle permits

\$593 13

82 64

65 62

417 86

\$593 13

82 64

65 62

200 00

7 00

7 00

379 15

389 56

379 15

398 56

From local sources other than property taxes:

Poll taxes, regular	270 00	270 00
National bank stock	2 00	2 00

Total revenues from all sources other

than property taxes	\$2,215 96	\$1,998 10
*Amount to be raised by property taxes		11,920 14

Total revenues

\$13,918 24

*Total estimated "Revenues from all sources except property taxes" deducted from total estimated "Expenditures" should give estimated "amount to be raised by Property taxes."

Purposes of Expenditures:

Current maintenance expenses:

General government:

- Town officers' salaries
- Town officers' expenses
- Election and registration
- Expenses town hall and other buildings

Actual Revenue Previous Year 1947

Estimated Revenue Ensuing Year 1948

Actual Expenditures Previous Year 1947 Estimated Expenditures Ensuing Year 1948 Increase Decrease

\$575 00	\$575 00		
582 11	982 11	\$400 00	
75 00	125 00	50 00	
210 84	210 84		

	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensuing Year 1948	Increase	Decrease
Protection of persons and property:				
Police department	35 77	50 00	14 23	
Fire department	1,061 58	500 00		\$561 58
Health:				
Health department including hospitals	7 00	10 00	3 00	
Vital statistics	10 50	10 50		
Highways and bridges:				
Town maintenance (Summer)	2,296 82	2,000 00		296 82
Town maintenance (Winter)	1,991 00	2,000 00	9 00	
Street lighting	540 00	540 00		
General expenses of highway department	1,269 70	1,000 00		269 70
Town road aid	297 02	297 02		
Libraries	129 36	129 36		
Public welfare:				
Old age assistance	693 05	693 05		
Patriotic purposes:				
Memorial day and Veteran's associations	50 00	50 00		

	Actual Expenditures Previous Year 1947	Estimated Expenditures Ensiung Year 1948	Increase	Decrease
Recreation:				
Parks and playgrounds and Old Home Day	50 22	50 00		22
Public service enterprises:				
Cemeteries	91 00	100 00	9 00	
Air raid post	5 50			5 50
Unclassified:				
Advertising and Regional Associations	26 00	26 00		
Legal expenses	16 26	15 00		1 26
Interest:				
On temporary loans	11 25	45 00	33 75	
Payments to other governmental divisions:				
County taxes	642 36	642 36		
Payments to school district	4,522 00	3,867 00		655 00
Total expenditures	\$15,189 34	\$13,918 24		

RESIDENT REAL ESTATE APPRAISALS

Name and Description	Valuation	Name and Description	Valuation
Allen, Jay C.		25a Forest land	300 00
30a Home place	\$500 00	Cooper, John K.	
200a woodland	400 00	20a home place	400 00
10a Streeter mowing	100 00	(Exempt \$1,000)	
Andrews, Charles R.		Corey, Archibald	
¼a	200 00	8a Woodland	25 00
Andrews, Lillian		Crossman, Annabell	
¼a home place	1000 00	1/3a home place	2000 00
Archibald, Ernest		Davis, Emma J.	
Camp	100 00	½a home place	1000 00
Ashley, Harold		120a Davis farm	500 00
¼a home place	500 00	60a part of Town farm	200 00
Bascom, Virginia I.		Davis, Leon H.	
½a home place	1400 00	3/4a home place	1400 00
6a mowing land	600 00	Dillant, Joseph & Emma	
4a forest land	204 00	2a home place	2000 00
Batchelder, Hazel		10a Russell farm	1000 00
1a home place	4000 00	50a Forest land	200 00
Batchelder, Helen		Diskan, Harry	
20a home place	2500 00	45a home place	200 00
Britton, Alice J.		(Exempt \$1,000)	
¼a home place	1500 00	Dodge, Charles H.	
Cameron, Caleb W.		3/4a home place	1100 00
10a home place	4000 00	5a Symondsville land	100 00
17a forest land	327 00	Dorr, Walter A.	
1a Fred May place	500 00	2a home place	900 00
40a Wright mowing	600 00	Dorr, Walter A.	
Campbell, Edwin P.		2a home place	900 00
1½a home place	2000 00	Dumas, George	
Campbell, Eva B.		3/4a home place	1100 00
1a home place	1800 00	Elliott, Carl L.	
Capen, Roland B.		¼a home place \$900.00	
20a and camp	550 00	20a Tinker land \$300.00	200 00
Champney, Perley H.		(Exempt \$1,000)	
1a home place	550 00	Elliott, Frank C.	
Champney, Mary		3½a home place	300 00
½a building lot	100 00	Feuer, Reshon	
Champney, Earl S.		25a home place	500 00
2a home place	600 00	20a Holt lot forest land	60 00
(Exempt \$1,000)		40a Forest land	100 00
Champney, James		25a Friend land	150 00
100a Turner farm	1000 00	Feuer, Samuel S.	
(Exempt \$1,000)		10a home place	300 00
Chase, Arthur W.		74a Priest land	274 00
1a home place	800 00	Fish, Felix A.	
Clough, Leslie		40a Winham land	450 00
2a home place	1500 00	69a Perley Miller land	69 00
20a Kinary land	70 00	20a Washburn pasture	100 00
Clough, Robert W.		¼a Mary Barnes land	100 00
½a home place	600 00	100a Joseph Boyea land	200 00
(Exempt \$1,000)		1a Norlander place	1000 00
Cole, Perley & Agnes		¼a Lottie Waldron land	100 00
25a home place	1800 00	100a woodland	100 00

Name and Description	Valuation	Name and Description	Valuation
Foss, Irma		Johnson, Lillian S.	
28a home place	100 00	6a Angleton place	4500 00
Forbes, Roxie A.		70a French place	3000 00
14a home place	700 00	66a Scribner land	126 00
70a Marlow Hill pasture	140 00	3a east side Stone pond	103 00
132a Flagg land	732 00	1½a Kingsbury lot	100 00
4a Comstock farm	34 00	24a camps Dodge land	350 00
32a Fred Winham mowing	200 00	150a Dodge farm	800 00
9a J. S. Taft land	50 00	36a Felch land	200 00
50a part of Gee farm	150 00	3½a Tyler place	1300.00
35a D. L. Lewis farm	75 00	Town land	100 00
1a William Brown camp	500 00	Knight, Ernest	
Camp site, Holmes	100 00	½a home place	900 00
Forest Lodge		Knight, Emery A.	
7½a Hall and land	1200 00	1a home place	1100 00
Franciscus, James L.		3/4 Petts land	50 00
100a home place	3000 00	5a Leora Howard land	100 00
50a Forest land	500 00	Langdon, Gayla I.	
Gardner, Harry W.		¼a home place	1100 00
40a home place	1600 00	Lewis, George C.	
½a house lot	25 00	180a home place	3200 00
Gendron, John W.		½a Loveland lot	28 00
60a home place	1250 00	Dame and saw mill site	25 00
(Exempt \$1,000)		Loveren, Harry A.	
Gorges, Linwood		½a home place	1100 00
221a home place	2500 00	Lusby, Theodore E.	
Excelsior Grange		2a home place	1100 00
¼a Hall and land	600 00	Mosher, Clarence H.	
Hatch, Horatio W.		12a home place	1500 00
60a home place	1000 00	208a Long land	500 00
80a Knights place	300 00	20a Wittemore lot	30 00
(Exempt \$1,000)		1¼a Phelps mill site	100 00
Howard, Charles M.		53a Melvin lot	100 00
27a home place	200 00	Mosher, Henry C.	
(Exempt \$1,000)		3/4a home place	1200 00
Hoyt, Edmund,		4a Giffin land	100.00
Home place	300 00	Morrell, Mary E.	
Huntley, Roy D.		1½a home place	3000 00
½a home place	1800 00	Morrell, Gerald V.	
¼a Lowell house lot	100 00	3/4a home place	1800 00
50a Gee wood lot	50 00	Manning Annie B.	
Huntley, Fred G.		¼a home place	1000 00
50a Leora Howard land	300 00	Miller, Maude	
25a Harriet Perkins land	300 00	½a home place	900 00
150a Adams lot	400 00	Moore, Dan K.	
20a ½ Loveland lot	28 00	¼a home place	2000 00
Huntley, Irene L.		75a Town land	150 00
2a home place	1700 00	180a Russell farm	700 00
Huntley, Ivan F.		Miller, Milan R.	
1½a home place	1700 00	25a home place	800 00
50a Gee mowing	200 00	2a Mosher land	53 00
Hubley, Frank & Eliza J.		Marlow Motors	
165a home place	2500 00	1¼a	3000 00
Henderson, Hazel & Reginald		Mitchell, Arthur	
160a home place	2200 00	155a Town land	300 00
22a Stone place	800 00	75a Fannie Smith land	100 00

Name and Description	Valuation	Name and Description	Valuation
Nichols, Walter I.		Sawyer, Irving E.	
½a Store bldg.	2500 00	1½a home place	1100 00
Camp at Sand pond	400 00	Smith, Myrtie E.	
Nichols, Ella		¼a home place	300 00
Russell land	50 00	Shurtluff, Harry S.	
Nichols, Algene L.		6a home place	1100 00
¼a home place	800 00	Spurr, Edward B.	
27a Pitcher land	100 00	2a home place	2200 00
Pollard, Frank		½a Tinker house	1000 00
1/8a home place	500 00	Scranton, Walter	
Perkins, James F.		Camp	50 00
½a home place	2200 00	Strickland, Martha L.	
12a land near Bain place	25 00	2a home place	1200 00
Perkins, Harriet M.		1a Slaughter barn	300 00
120a Mansfield place	400 00	Strickland, Chester Estate	
30a Leora Howard land	50 00	50 part of Gage land	200 00
Perkins, Marian G.		Stewart, Alice B.	
1/8a store bldg.	1800 00	28a part of home place	50 00
½a Town place	1000 00	Taylor, William	
14a part of Smith place	88 00	66a home place	750 00
25a Russell pasture	50 00	25a Downing lot	250 00
Perkins, John D.		Thibreau, Emma	
½a home place	500 00	24a home place	1600 00
10a Long land	300 00	Thompson, Eleanor	
Peterson, John K.		2a home place	1000 00
53a home place	2000 00	(Exempt \$1,000)	
10a Murdough land	500 00	Tripp, Kenneth F.	
Phelps, Albert W. Estate		4a home place	1200 00
2a home place	800 00	Waldron, Lottie M.	
Parsonage		1a home place	400 00
1a	1200 00	Watson, Mabel A.	
Petelle, Mabel		72a home place	4500 00
½a home place	1000 00	112a P. W. Fox place	500 00
Rogers, Philip R.		10a Corey barn	500 00
¼a home place	1800 00	50a P. E. Fox land	300 00
19a Brockway land	400 00	Whippie, Frank H.	
24a Dana Wilder land	24 00	½a home place	1800 00
Rapin, George J.		Whippie, Charles H.	
6a home place	600 00	9a home place	1100 00
Ramsey, George E.		12a Phelps lot	50 00
½a home place	500 00	Winham, Dana R.	
Russell, Elgin L.		10a home place	1300 00
140a home place	1400 00	Winham, Ralph R.	
60a Mastin lot	80 00	½a home place	1800 00
80a Honey land	100 00	40a Winham land	450 00
15a part of Mastin farm	350 00	Winham, John P.	
80a Flagg lot	255 00	½a home place	300 00
Sawyer, Stanley A.		Young, Frank E.	
1½a home place	600 00	Garage	300 00

NON-RESIDENT REAL ESTATE APPRAISALS

Name and Description	Valuation	Name and Description	Valuation
Andorra Forest		Lot at Sand pond	100 00
Burnap land	\$500 00	Blake, O. M. & Sharkey	
15a Craig mowing	400 00	1a Britton camp	300 00
40a Tinker and Grimes lot	160 00	Cain & Nims	
28a Helen Knight lot	100 00	240a Howe land	800 00
½a Hotel lot	200 00	30a Isham lot	100 00
Andorra Forest Products		Carey, Forrest L.	
Office bldg.	1000 00	167a French lot	700 00
2a Burnap house	5000 00	20a Perley Miller	400 00
6a part of Long field	300 00	15a Charlotte French	150 00
2/3a Bixby place	200 00	Cheplick, Hattie	
½a Tan bed	100 00	20a Russell land	40 00
2a Pollard land	150 00	38a part of Whittemore land	400 00
1a Burnap barn	700 00	Codding, George & Doris	
Anderson, Clarence &		3a Howe place	1800 00
Herbert Silson		Carlson, Carl & Helen	
60a Forbes estate	60 00	Camp	750 00
19a land near Gee brook	50 00	Carr, John & Alyce	
88a H. C. Mosher land	100 00	3a part of Disken farm	100 00
Camp	100 00	Currier, John G.	
Aldrich, Norris & Dorothy		2½a cottage at Sand Pond	300 00
30a land at Sand Pond	600 00	Davidson, Robert W.	
Barton, Nellie		4a Green place	700 00
100a Delaney land	1600 00	Davis, Ethel M.	
30a Emma Davis land	740 00	60a Howe place	200 00
35a Langley land	1035 00	Davis & Symonds	
Beaver, Faith F.		820a Mason and Parker land	820 00
99a Int. Paper Co. land	200 00	11a Cahoose lot	11 00
125a Downing land	200 00	100a Bellows lot	100 00
Brackett, R. D.		Dickinson, E. T.	
12a Brackett and Hemphill	200 00	Nash mill lot	200 00
30a Bridgham lot	128 00	Faulkner & Colony	
40a Brackett and Rogers lot	160 00	4½a dam at Sand Pond	1000 00
5a Eliza Semmett lot	24 00	20a Newell meadow	250 00
Ballou, B. F.		½a J. P. Collins	20 00
40a woodland	300 00	Foote, Allen & Rose E.	
Bragg, Alba		480a Priest farm	1900 00
Timber on Carpenter place	1000 00	Feuer, Joshua	
Breed, Alfred Estate		80a Flaggn place	1150 00
100a Bartlett farm	800 00	Finch, Wallace	
Brigham, Elizabeth		135a Newton farm	1600 00
6a P. E. Fox mowing	250 00	115a Baker farm	600 00
Burroughs Brothers		Garrigan, Addie & Matthew P.	
30a part of Mastin farm	150 00	15a Howe place	1600 00
Burnham & Dupree		100a Frank Allen lot	100 00
½a cottage	700 00	Gilman, Frank B.	
Barnes, Irving E.		4a Phelps place	1100 00
100a Fletcher farm	1200 00	Gorges, Howard Estate	
Bailey, Alden A.		54a Wright pasture	250 00
Lot at Sand Pond	100 00	10a R. E. Proctor	100 00
Bomley, William & Lillian		Green, Bessie	
Lot at Sand Pond	100 00	20a Downing lot	240 00
Beard, Herbert C.		2a Joseph Dupees lot	50 00

Name and Description	Valuation	Name and Description	Valuation
Hannefin, Thomas		Lichte, Harold & Madeline	
20a Thompson lot	40 00	12a Alice Stewart	1800 00
80a Sand Pond	300 00	Langley, Wallace	
100a Bassett lot	200 00	Cottage on Newport Rd.	300 00
Holland, Albert		Lockwood, Mary & Leslie	
15a Timberland	160 00	25a part Elgin Russell farm	50 00
Howard, Clarence B.		Lowell, Harry	
35a Forest land	105 00	9a Buss land	150 00
Howard, George B.		45a Burnap pasture	600 00
12a Camp	200 00	McFall, Edna	
1a Russell land	25 00	1/2a Camp lot	100 00
Howard, George H.		Mayou, Wilber	
22a Woodland	120 00	Camp site	100 00
Huntley, Karl F.		Morhous, Ilah M.	
80a F. G. Huntley	1000 00	1/4a cottage Tyler lot	500 00
Huntley, Katherine		Melville, John F.	
1/2a No. 3 School house	50 00	110a Lewis place	600 00
Hartford, Myron & Evelyn		N. H. Elec. Co-Op	
2a lot at Sand Pond	240 00	12 1/2 miles line	2660 00
Johnson, Benton J. & Augusta B.		Newton, Harry D.	
10a Disken land	300 00	81a Buss lot	220 00
Jones, William B.		Newton, Marian I.	
461a Pearson land	1000 00	Barnes place	600 00
Keith, Warren Estate		Ongley, Minnie	
100a C. L. Closs	700 00	15a Marlow Junction	2000 00
2a C. L. Closs	20 00	Orr, Harry C.	
81a Booth land	300 00	14a home place	2200 00
Keith, Laura B.		Paul, John L.	
3a Whittemore land	50 00	50a L. H. Lewis lot	350 00
20a Brigham land	400 00	Parker, Waino & Lillian	
20a C. L. Closs	200 00	2a part of Disken land	100 00
Kinson, Harold & Mildred		Pederson, Harry W.	
Tinker cottage	400 00	1/4a cottage on Schmidt farm	300 00
Kressley, Eva M.		Pierce, A. D.	
549a Jones land	549 00	65a home place	1700 00
60a West Giffin lot	60 00	45a James Lathenier	240 00
25a East Giffin lot	25 00	73a Alice Britton land	600 00
20a Edgewood	20 00	90a Breed place	1040 00
100a Mack mountain	100 00	Pollock, Jean	
25a Shepherdson lot	25 00	10a Giffin place	1500 00
20a Gould place	20 00	Cottage place	400 00
15a Jefts lot	15 00	Public Service Co. of N. H.	
80a Tinker Pond lot	80 00	Poles, wires etc	5956 00
50a Gordon lot	50 00	Reed, Sylvester Estate	
90a Winham pasture	90 00	18a Downing lot	255 00
Krueger, Hedwig		Rhoades, Earl P.	
5a Joseph Lowell lot	1200 00	40a Fred Robbins land	250 00
2a Emery Knight	50 00	5a part of E. P. Rhoades	50 00
6a Verville	200 00	Rhoades, Earl W.	
LaFrank, Charles		93a Mason and Parker land	200 00
40a Welch lot	400 00	Rhoades, Elmer Estate	
Lang, Grace		15a Streeter land	200 00
12a part of Gee farm	1000 00	Rhoades, Irving W.	
Lewis, Emma E.		1/2a bldg. lot	20 00
50a Streeter land	200 00		

Name and Description	Valuation	Name and Description	Valuation
Rhoades, Myron		Sawyer, Albert W.	
140a part D. H. Lewis farm	140 00	10a F. W. Brown	200 00
Rice, Mandell		Severens, Laura A.	
100a Orison Huntley farm	1400 00	15a Harvey Washburn land	120 00
Rose, Madeline & Emanuel H.		Shuart, Blanche & Theodore	
4a George Rapin	300 00	88a Gustin pond camps	2100 00
Rule, Agnes		Spencer Hdwe. Co.,	
95a Morrison place	1100 00	20a Charles Blake	20 00
Russell, Marvin		Swan, V. E.	
15a George Martin	100 00	4a Hopkins land	16 00
Sanders, Hartley I.		Sweedy & French	
10a home place	900 00	5a Dr. Perkins house	2500 00
Sargent, Elsie M.		½a Store lot	30 00
150a Elliot farm	1100 00	Turner, Laura	
35a Friend sugar lot	200 00	100a part of Turner farm	500 00
46a Pitcher land	250 00	Waltermire, Eugene H.	
35a E. A. Jones land	400 00	15a E. A. Jones land	100 00
50a Bain land	150 00	Watson, H. J.	
20a Jones land	30 00	250a Forbes estate	500 00
10a Fitch land	15 00	280a Cyrus Eaton	280 00
Sargent, John G.		Wilcox, Bertha	
90a Wilber and Wilcox	135 00	½a Brockway place	1000 00
37a R. F. Craig	50 00	Wright, Doris E.	
50a Bain land	150 00	2a No. 5 School lot	150 00
40a Sidney Stockwell	50 00	Wright, Charles S.	
50a Florence Washburn	50 00	60a Fred Knights	200 00
2a J. F. Perkins	3 00	35a Tyler lot	100 00
Echo Realty Co.		Zeiger, Lena	
Common and Elkins and		3a Lowell place	850 00
Huntley land	1000 00		

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

November 10, 1947

Board of Selectmen
Marlow, New Hampshire

Gentlemen:

In accordance with the vote of the town an audit and examination of the accounts of the Town of Marlow has been made by this Division. This audit covered the fiscal year ended December 31, 1946, and the period from January 1st to August 31st, 1947. Exhibits as hereafter listed are included as part of the report which is submitted herewith. The report is made up in three sections as follows:

Section 1 —Fiscal Year Ended December 31, 1946.

Section II —Period January 1st to August 31st, 1947

Section III—Statistical Tables Covering Ten Year Period.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets—December 31, 1945-December 31, 1946: (Exhibit A)

Comparative Balance Sheets as of December 31, 1945 and December 31, 1946, are presented in Exhibit A. As indicated therein the Net Surplus increased by \$2,739.19 during the year.

Reconciliation of Change in Financial Condition: (Exhibit B)

The factors which caused this change in financial condition may be summarized as follows:

Net Surplus—December 31, 1946	\$4,157 21	
Net Surplus—December 31, 1945	1,418 02	
	<hr/>	
Increase in Surplus		\$2,739 19
Analysis of Change in Surplus		
Increases		
Net Budget Surplus	\$2,736 69	
Town Clerk's Cash on Hand	2 50	
	<hr/>	
Increase in Surplus		\$2,739 19

Comparative Statements of Appropriations & Expenditures—
Estimated & Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1946, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D) a net unexpended balance of appropriations of \$2,793.61, less a net revenue deficit of \$56.92, resulted in a net budget surplus of \$2,736.69.

Summary of Receipts & Expenditures: (Exhibit E)

A summary of receipts and expenditures for the fiscal year ended December 31, 1946, made up in accordance with the uniform classification of accounts is included in Exhibit E. Statistical Tables:

The third section of the report is comprised of statistical tables covering the ten year period from 1937 to 1946. These are as follows:

- I —Comparative Balance Sheets
- II —Comparative Statement of Indebtedness, Valuation and Taxes
- III—Comparative Statement of Taxable Valuation and Taxes Assessed

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well

as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1946, and August 31, 1947, is indicated in Exhibits F and O, respectively.

TAX ACCOUNTS

The tax warrant accounts of Collector Cooper for the levies of 1946 and prior years were audited. Summaries of these accounts as of December 31, 1946, are included in Exhibits G, H, I, J, K, and as of August 31, 1947, in Exhibits P, Q, R and S.

Examination of the tax sales accounts was likewise made. A summary showing the activity in the tax sales accounts for the fiscal year ended December 31, 1946, is presented in Exhibit L, and for the period from January 1st to August 31st, 1947, in Exhibit T.

A summarized statement of the special poll tax account for the levies of 1944 and 1945, as of August 31, 1947, is contained in Exhibit U.

TOWN CLERK

The financial accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand. Summaries of these accounts appear in Exhibits M and V.

TRUST FUNDS

The trust fund accounts were examined and the total amount of principal and unexpended income, as of December 31, 1946, was verified as being on deposit in the Cheshire County Savings Bank and the Keene Savings Bank.

GENERAL COMMENTS

Table II, titled "Statement of Indebtedness, Valuation and Taxes," presents a comprehensive summary of the financial condition of the Town of Marlow during the last ten years and the changes which have taken place during this period.

It will be noted that a Net Debt of \$2,681.62 at the beginning of this period had been converted into a Surplus of \$4,157.21 ten years later. There have been no outstanding notes since 1943.

The total assessed valuation of the town decreased by about \$6,000.00 between the years 1937 and 1946. This decrease in valuation and an increase of over \$2,000.00 in the amount of taxes assessed resulted in an increase in the tax rate of \$1.00 per hundred during a like period. The town tax rate of Marlow has been consistently higher than the average tax rate for the state as is evidenced by the following:

Year	Town Tax Rate Per \$100	Average State Tax Rate Per \$100
1937	\$4 05	\$3 41
1942	4 05	3 23
1946	5 05	3 47

The tax collector is to be commended for the excellence of his records as well as the report which he submits annually to the town.

CONCLUSION

The accounts of all officials of the town which we examined were found in good condition and the accounting procedure, with minor exceptions, conformed to the uniform methods prescribed by this Division.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Marlow for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER,

Director,

Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS }
NORMAN P. SCHAUER } Auditors

CERTIFICATE OF AUDIT

November 10, 1947

This is to certify that we have audited the accounts and records of the Town of Marlow for the fiscal year ended December 31, 1946 and the period from January 1st to August 31st, 1947. It is our opinion that the Exhibits presented herewith, subject to comments set forth in the letter of transmittal, fairly present the financial condition of the Town of Marlow as to its assets, liabilities, surplus and the results of operations for the periods under review.

Respectfully submitted,

HAROLD G. FOWLER,

Director,

Division of Municipal Accounting
State Tax Commission

ALAN R. MATTHEWS	} Auditors
NORMAN P. SCHAUER	

SELECTMEN'S REPORT

VALUATION

Land and buildings	\$224,836 00
Growing wood and timber	27,916 00
Electric lights	8,616 00
22 Horses	2,150 00
2 Oxen	450 00
43 Cows	5,370 00
7 Other neat stock	780 00
30 Sheep	213 00
Wood and lumber	3,745 80
10 Gasoline pumps and tanks	1,025 00
Stock in trade	9,630 00
2 Mills and machinery	16,000 00
<hr/>	
Total valuation	\$300,775 80
Veteran's exemptions	15,575 00
<hr/>	
Total valuation exclusive of Veteran's exemptions	\$285 200 80

STATEMENTS OF APPROPRIATIONS AND TAXES ASSESSED

Town officers' salaries	\$575 00
Town officers' expenses	445 45
Election and registration	80 00
Town hall and buildings	350 00
Police department	50 00
Fire department	500 00
Health department	10 00
Vital statistics	8 00
Town road aid	297 02
Town maintenance	3,000 00
Street lights	495 00
General expenses of highway department	80 99

Library	129 36
Old age assistance	830 73
Memorial day	50 00
Parks and playgrounds and old home day	50 00
Cemeteries	100 20
Advertising and regional associations	26 00
Interest	45 00
County tax	500 00
Air raid post	11 50
School tax	5,022 00
<hr/>	
Total town and school appropriations	\$12,656 25
Less estimated revenue and credits:	
Interest and dividend tax	\$580 13
Savings bank tax	86 86
Reimbursements, state and federal land	78 34
Motor vehicle permits	284 70
Rent of town property	30 00
Highways, including rental of equipment	178 05
<hr/>	
Total revenue and credits	1,238 08
<hr/>	
	\$11,418 17
Plus overlay	426 96
<hr/>	
Net amount to be raised by taxation	\$11,845 13
Less poll taxes @ \$2.00	\$234 00
Less national bank stock tax	2 00
<hr/>	
	236 00
<hr/>	
Amount to be raised by property taxes	
on which tax rate is to be figured	\$11,609 13
Tax rate \$3.85 per \$100.00	

DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries:

Leon H. Davis	\$125 00
Fred G. Huntley	100 00

F. Albert Fish	100 00
Lillian M. Andrews, treasurer	60 00
Mabel D. Hatch, clerk	40 00
John K. Cooper, tax collector	125 00
F. Albert Fish, auditor	25 00

\$575 00

Town Officers' Expenses:

New England Telephone Co. toll calls	\$41 17
Association of New Hampshire, assessor's dues	2 00
Chase's Book store, supplies	52 24
Clarence H. Mosher, postage	24
Sentinel Printing Co., printing reports	222 00
Leon H. Davis, tax meeting	5 00
Fred G. Huntley, tax meeting	5 00
F. Albert Fish, tax meeting	5 00
John K. Cooper, tax meeting	5 00
Mason Ins. Agency, officers' bonds	40 50
Leon H. Davis, postage	1 60
Leon H. Davis, road meeting	5 00
Fred G. Huntley, road meeting	5 00
F. Albert Fish, road meeting	5 00
Sargent Bros., tax bills	13 50
Winfield M. Chaplin, transfer cards and mortgage lists	23 00
Branham Printing Co., 1947 Auto book and postage	2 10
Mabel D. Hatch, issuing Auto permits, and expenses	72 96
Lillian M. Andrews, postage	7 52
Ruth H. Avery, dues 1947 Tax Collector	2 00
John K. Cooper, tax collector's supplies for the year	66 28

Total

\$582 11

Election and Registration:

Gerald V. Morrell, supervisor	\$25 00
Alta P. Whippie, supervisor	25 00
Ralph R. Winham, supervisor	25 00

\$75 00

Jones Hall Expense:

William Taylor, one cord wood	\$16 00
Public Service Co., electric service	19 06
Palmer Insurance Co., insurance	92 96
Charles Howard, sawing wood	2 00
Walter Nichols, light bulbs	1 14
Marlow Motors, slab wood	6 00
Stanley Sawyer Jr., putting in wood	1 00
F. Albert Fish, paying for putting in wood	1 00
Erwin W. Cushing, moving	
Air post building	12 00
Charles Strickland, moving	
Air post building	12 00
Stanley Sawyer, moving Air	
post building	8 40
Algene Nichols, moving Air	
post building	2 40
Mabel D. Hatch, janitor services	35 00
Tax on land in Washington	1 88

\$210 84

Municipal Audit:

State Tax Commission	\$77 97
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\$77 97

Police Department:

Leon H. Davis, feeding tramp	\$ 48
Charles R. Andrews Sr., salary and mileage	35 29

\$35 77

Fire Department:

Socony Vacuum Oil Co., fuel for fire station	\$131 89
Douglas Bascom, couplings for fire truck	5 00
Public Service Co., lights	14 08
Palmer Insurance Co., fire ins., on truck and building	39 70
Marlow Motors, repairs, fuel and supplies	92 59
Fred G. Huntley, wrenches	6 38
Dan K. Moore, Parsonage fire	1 50
Ivan F. Huntley, Parsonage fire	1 50
Fred B. Corey, Parsonage fire	3 00
Halsted C. Compton, Parsonage fire	1 50
Stanley A. Sawyer, Parsonage fire	2 00
James L. McPhail, Parsonage fire	3 00
Robert Clough, Parsonage fire	3 00
Erwin W. Cushing, Parsonage fire	3 00
Charles R. Andrews Sr., Parsonage fire	1 50
Harold Ashley, Parsonage fire	1 50
Clarence H. Mosher, Parsonage fire	1 50
Leroy E. Mosher, Parsonage fire	1 50
Irving L. Sawyer, Parsonage fire	1 50
Charles B. Strickland, Parsonage fire	1 50
Fred B. Corey, battery fire truck	11 45
George N. Sanders, Perkins fire	1 50
Erwin W. Cushing, Perkins fire	2 00
Stanley A. Sawyer, Perkins fire	1 00
Charles R. Andrews Jr., Perkins fire	2 50
Leroy E. Mosher, Perkins fire	1 50
Clarence H. Mosher, Perkins fire	1 50
Stanley D. Sanders, Perkins fire	3 00
Irving L. Sawyer, Perkins fire	1 00
James A. Coffin, fog nozzle, gaskets, extinguisher etc.	68 95
The Farrar Co., magneto parts, labor and repairs	78 25
Ira Huntley, installation of siren	52 15
Aubrey G. Robinson, firemen's dues	20 00
Morrell Service Station, gas and oil etc.	5 91

Aldrich Ins. Co., liability on trucks	65 40	
Charles R. Andrews Sr., Newbury fire	407 38	
Charles R. Andrews Sr., forest fire patrol	20 95	
Total		\$1,061 58

The Town acknowledges with thanks the gift of the fire siren by Lillian S. Johnson and F. Albert Fish.

Bounties:

F. Albert Fish, 34	\$17 00	
Leon H. Davis, 60	30 00	
Fred G. Huntley, 25	12 50	
Clarence H. Mosher, 1	50	
Lewis Feuer, 7	3 50	
Lewis Allen, 54	27 00	
Perley Cole, 44	22 00	
Warren Mooney, 7	3 50	
Jay Allen, 8	4 00	
Elgin Russell, 7	3 50	
John Cheplie, 21	10 50	
		\$134 00

Health Department:

Mabel D. Hatch, health officer	\$7 00	
		\$7 00

Vital Statistics:

Mabel D. Hatch, reporting	\$10 50	
		\$10 50

Town Maintenance and Snow Removal:

Robert Clough, (see report	\$1,558 83	
James L. McPhail, (see report)	2,359 29	
George N. Sanders, (see report)	369 70	
		\$4,287 82

General Expenses of Highway Department:

Treasurer, State of N. H., tax on 165 gals. fuel oil	\$6 60
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Palmer Insurance Agency, insurance on barn	6 55
Knowlton and Stone Co., bolts and cotter pins	96
Pick and handles	4 50
Marlow Motors, gas, oil repairs and tools	92 93
Palmer Insurance Co., insurance on tractor and plow	22 50
C. R. Andrews Sr., iron bar	2 50
Spencer Hdw. Co., tools	23 20
Marlow Motors	47 40
Arthur Whitecomb, cleaning town dump	14 53
Fox Auto Parts, windshield	17 14
Harold Ashley, gasoline	2 55
C. R. Andrews Sr., rake and pin	3 25
Marlow Motors	124 06
C. R. Andrews	3 75
Marlow Motors	17 74
G. H. Aldrich and Sons, insurance, liability	54 50
Perkins, Bassett and Wright, repairs on tractor	2 08
Marlow Motors, gas and repairs	3 36
Fox Auto Parts, glass and light	13 32
Marlow Motors, gas and oil	8 48
George N. Sanders, cleaning dump	31 35
Marlow Motors, storage, Nov. 1, 1946 to April 1, 1947	24 00
Marlow Motors, repairs on town truck	278 71
C. R. Andrews Jr., repairing truck	1 35
Charles B. Strickland, repairing truck	3 60
Stanley A. Sawyer, repairing truck	1 80
Erwin W. Cushing, repairing truck	1 80
Marlow Motors, repairing sander	5 40
Spencer Hdw. Co., tools	19 06
Morrells Service Station, gas for truck and tractor	7 76
George N. Sanders, work on tractor	5 00
Morrells Service Station, gas, oil grease etc.	12 30

George N. Sanders, mileage	1 60	
Bowman Flying Service Co., tires from sander	5 52	
Fox Auto Parts, Ford truck wheels	12 00	
Marlow Motors, repairs on town truck	59 79	
Marlow Motors, new motor and oil for truck	168 48	
Sibley Oil Co., 250 gals. fuel oil for tractor	33 25	
Morrells Service Station, gas, oil, bulbs for truck and tractor	36 90	
M. S. Perkins Machine Co., steel for truck plow	14 35	
Marlow Motors, repairing truck and plow and parts	73 06	
Total		\$1,269 70
State of New Hampshire, T.R.A.	\$297 02	
		\$297 02
Street Lights:		
Public Service Co.	\$540 00	
		\$540 00
Library:		
Palmer Insurance Co.	\$19 36	
Mabel D. Hatch, librarian	60 00	
Trustees of library	50 00	
		\$129 36
Old Age Assistance:		
State of New Hampshire	\$693 05	
		\$693 05
Memorial Day:		
Griggs-Strickland Post American Legion	\$50 00	
		\$50 00
Old Home Day:		
Roxie A. Forbes, treasurer	\$50 22	
		\$50 22

Cemeteries:

Ivan F. Huntley	\$91 00	
		<hr/>
		\$91 00

Unclassified:

Public Service Co., (air raid post)	\$5 50	
John K. Cooper, taxes bought by Town	398 63	
Monadnock Region, Town's appropriation	26 00	
Legal expenses	16 26	
		<hr/>
		\$446 39

Interest:

Keene National Bank	\$11 25	
		<hr/>
		\$11 25

Payments on Temporary Loans:

Keene National Bank	\$1,500 00	
		<hr/>
		\$1,500 00

Payments to Other Governmental Divisions:

County of Cheshire, County tax	\$642 36	
State of New Hampshire,		
special poll tax	6 00	
School district, 1946 appropriation	2,520 00	
School district, 1947 appropriation	2,000 00	
1946 Dog tax	97 00	
		<hr/>
		5,272 36

Total payments for all purposes	\$17,400 94	
Cash on hand Dec. 31, 1947	3,012 65	
		<hr/>
		\$20,413 59

Respectfully submitted,

LEON H. DAVIS,
FRED G. HUNTLEY,
F. ALBERT FISH,

Selectmen of Marlow.

FINANCIAL REPORT
OF THE TOWN OF MARLOW
IN CHESHIRE COUNTY

For the Fiscal Year Ending December 31, 1947

CERTIFICATE

This is to certify the information contained in this report was taken from the official records and is complete to the best of our knowledge and belief.

January 16, 1947.

LEON H. DAVIS,
 FRED G. HUNTLEY,
 F. ALBERT FISH,
 Selectmen.

LILLIAN M. ANDREWS,
 Treasurer.

ASSETS

Cash:

In hands of treasurer	\$3,012 65
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Accounts due to the Town:

Bounties	134 00
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Unexpended balance T.R.A.	14 52
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Unredeemed taxes: (from tax sale
 on account of)

Levy of 1946	372 72
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Levy of 1945	183 06
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Previous years	184 58
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Uncollected taxes:

Levy of 1947	2,899 68
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Levy of 1946	17 09
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Levy of 1945	26 35
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Previous years	21 00
Total assets	<hr/> \$6,865 65

LIABILITIES

Accounts owed by the Town:	
Due to State—special poll taxes @ \$3.00:	
Uncollected—due state when collected	
(1944, \$9.00)-(1945, \$12.00)	\$21 00
Due to School District:	
Dog licenses	109 60
Balance of appropriation	2,522 00
Total liabilities	<hr/> \$2,652 60
Excess of assets over liabilities (surplus)	4,213 05
Grand total	<hr/> \$6,865 65

RECEIPTS

Current revenue:	
From local taxes:	
1. Property taxes (current year)	\$8,064 12
2. Poll taxes (current year)	270 00
3. National bank stock	2 00
4. Total of current year's taxes	
collected and remitted	\$8,336 12
5. Property taxes (previous years)	2,755 85
6. Poll taxes (previous years) @ \$2.00	66 00
7. Poll taxes (previous years,	
special) @ \$3.00	6 00
8. Interest received on taxes	134 20
9. Tax sales redeemed, charges and fees	335 82
From state:	
10. For Class V highway maintenance	513 00
11. Interest and dividend tax	593 13
13. Savings bank tax	82 64
15. Reimbursement a/c state and federal lands	65 62
17. Fighting forest fires	417 86

From local sources, except taxes:

22. Dog licenses	109 60
25. Rent of town property	386 15
28. Income from departments	354 33
29. Registration of motor vehicles, 1946 and 1947	398 56

Total current revenues receipts	\$14,554 88
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Receipts other than current revenue:

31. Temporary loans in anticipation of taxes during the year	2,500 00
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Total receipts from all sources	\$17,054 88
---------------------------------	-------------

Cash on hand January 1, 1947	3,358 71
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Grand total	\$20,413 59
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PAYMENTS

Current maintenance expenses:

General government:

1. Town officers' salaries	\$575 00
2. Town officers' expenses	582 11
3. Election and registration expenses	75 00
4. Municipal court expense (state audit)	77 97
5. Expenses town hall and other buildings	210 84

Protection of persons and property:

6. Police department including care of tramps	35 77
7. Fire department including forest fires	1,061 58
9. Bounties	134 00

Health:

11. Health department	7 00
12. Vital statistics	10 50

Highways and bridges:

14. Town road aid	297 02
15. Town maintenance, summer \$2,296 82, winter, \$1,991.00	4,287 82

16.	Street lighting	540 00	
17.	General expenses of highway department	1,269 70	
	Libraries:		
18.	Library	129 36	
	Public welfare:		
19.	Old age assistance	693 05	
	Patriotic purposes:		
22.	Memorial day	50 00	
	Recreation:		
24.	Parks and playgrounds and Old Home day	50 22	
	Public service enterprises:		
27.	Cemeteries	91 00	
28.	Air raid post, lights	5 50	
	Unclassified:		
29.	Legal expenses	16 26	
	Advertising and regional associations	26 00	
30.	Taxes bought by town	398 63	
	Interest:		
32.	Paid on temporary loans in anticipation of taxes	11 25	
	Indebtedness		
45.	Payments of temporary loans in anticipation of taxes	1,500 00	
	Payments to other govern- mental divisions:		
51.	Special poll taxes @ \$3.00	6 00	
52.	Taxes paid to county	642 36	
54.	Payments to school district	4,617 00	
	Total payments for all purposes		17,400 94
	Cash on hand December 31, 1947		3,012 65
	Grand total		\$20,413 59

SCHEDULE OF TOWN PROPERTY

Description	Value
Town hall and other buildings	\$4,500 00
Furniture and equipment	300 00
Furniture and equipment of library	1,000 00
Fire department, land and building	1,000 00
Fire department, equipment	2,800 00
Highway department, land and buildings	400 00
Highway department, equipment	3,500 00
Schools, land and building and equipment	3,000 00
Total	<hr/> \$16,500 00

REPORT OF TOWN TREASURER

Summary of Receipts, Period of Jan. 1 1947-Dec. 31, 1947

Balance on hand Jan. 1, 1947	\$3,358 71
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Receipts from Tax Collector John K. Cooper:

Taxes and interest	11,363 27
Redemptions	270 72

Town Clerk, H. W. Hatch:

Dog licenses	3 60
Auto permits	56 99

Town Clerk, Mabel D. Hatch:

Dog licenses	109 60
Auto permits	337 97
Rent of Jones hall	7 00

Keene National Bank:

Temporary loans	2,500 00
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Road Agents:

Robert Clough, state use of truck	54 60
Robert Clough, use of tractor	8 00
Town of Lempster, snow removal	48 00

James L. McPhail:

State, and other uses of truck and labor	117 55
Balance of acct. in bank	200 60
P. R. Rogers, balance of acct. in bank	121 26
Leon H. Davis, state use of truck	98 20
C. R. Andrews, toll calls	32 47
Town of Gilsum for Ghatt fire	15 00
Town of Sunapee, Sunapee, N. H., forest fire	407 38
State reimbursement for fire patrol	10 48

State treasurer:

Savings bank tax	82 64
Interest and dividend tax	593 13
Class V highways	513 00
Loss of taxes on state owned land	65 62
Leon H. Davis, for sale of culverts	25 20
Fred G. Huntley, sale of pipe	12 60
	<hr/>
Receipts, Jan. 1, 1947 to Dec. 31, 1947	\$20,413 59
Expenditures on orders of selectmen	17,400 94
	<hr/>
Bal. on hand Dec. 31, 1947	\$3,012 65

Respectfully submitted,

LILLIAN M. ANDREWS,

Treasurer.

TOWN CLERK IN ACCOUNT WITH DOG LICENSES

Dogs reported by selectmen	48
Males licensed	41
Females licensed	5
Killed or removed	5
41 males licensed @ \$2.00	\$82 00
5 females licensed @ \$5.00	25 00
1 kennel license	12 00
	<hr/> \$119 00
Less clerk fees	9 40
	<hr/> \$109 60

MOTOR VEHICLE PERMITS FOR REGISTRATION

Number permits registered, 1947	138
Cash received for permits	\$393 50
Cash paid to treasurer	394 96
Over paid treasurer	1 46
	<hr/> \$393 50

DELINQUENT DOG TAXES

Frank C. Elliott	\$7 00
Rishon Fuer	2 00
Linwood Gorges	2 00
Frank Hubley	2 00
George C. Lewis	2 00
Elgin L. Russell	2 00

MABEL D. HATCH,
Town Clerk.

ROAD AGENT'S REPORT

WINTER WORK

Robert W. Clough, agent	\$441 10
Philip R. Rogers, hand	322 00
Algene Nichols, hand	2 40
Leroy E. Mosher, hand	1 80
Erwin W. Cushing, hand	6 35
Walter Scranton, hand	2 80
James McPhail, hand	54 22
Charles Howard, hand	27 00
Stanley Sanders, hand	3 20
George Ramsay, hand	3 20
Fred Corey, hand	52 80
Knowlton & Stone, chains and bolts	14 79
M. S. Perkins Machine Co., sharpening grousers	50 00
Internal Revenue, last quarter	20 50
Marlow Motors, gas, oil, repairs and welding	270 38
Johnson Motor, chains and tools	9 41
Morrell's Service Station, gas and oil	38 94
Robertson Motor Co., tires and tubes	74 36
C. R. Andrews, iron and bolts	7 18
Fuller Machine Co., reaming grousers	2 00
Cassellini Venable Corps., ice grousers	92 17
Robert W. Clough, truck	15 00
Sibley Oil Co., fuel oil and diesel oil	47 23

\$1,558 83

Paid town treasurer:

For use of town truck	\$54 60
For use of town tractor	56 00

\$110 60

JAMES L. McPHAIL, ROAD AGENT**WINTER WORK**

James McPhail, 68 hrs. @ \$1.00	\$68 00
Halstead Compton, 24 $\frac{3}{4}$ hrs. @ .90	22 20
Halstead Compton, 13 $\frac{1}{2}$ hrs. @ .85	11 42
Charles Pollard, 13 hrs. @ .80	10 40
Roy Forbes, 7 hrs. @ .85	5 95
John Champney, 7 hrs. @ .80	5 60
William Wilcox, 5 hrs. @ .80	4 00
Total	<hr/> \$127 57

PHELPS SQ. AND HILL

James McPhail, 18 hrs. @ \$1.00	\$18 00
John Champney, 18 hrs. @ .80	14 40
Harold Ashley, 18 hrs. @ .80	14 40
	<hr/> \$46 80

BRUSH

James McPhail, 6 hrs. @ \$1.00	\$6 00
Charles Howard, 2 hrs. @ \$ 2.00	4 00
Halstead Compton, 6 hrs. @ .90	5 40
	<hr/> \$15 40
Total spent for all work	\$62 20

CHURCH ST. TO CEMETERY

James McPhail, 13 hrs. @ \$1.00	\$13 00
John Champney, 13 hrs. @ .80	10 40
William Wilcox, 7 hrs. @ .80	5 60
Roy Forbes, 13 hrs. @ .85	10 05
Total	<hr/> \$39 05

MILAN MILLER RD.

James McPhail, 9 hrs. @ \$1.00	\$9 00
John Champney, 1 hr. @ .80	80
James McPhail, 4 hrs. @ \$1.00	4 00
Milan Miller, 7 hrs. @ \$1.50	10 50
	<hr/> \$24 30

Howe bridge

BRUSH

James McPhail, 17 hrs. @ \$1.00	\$17 00
Charles Howard, 4 hrs. @ \$2.00	8 00
Halstead Compton, 8 hrs. @ .90	7 20
	<hr/>
	\$32 20
Total spent on all work	\$56 50

FORBES AND CARPENTER RD.

James McPhail, 38 hrs. @ \$1.00	\$38 00
John Champney, 23 hrs. @ .80	18 40
William Wilcox, 23 hrs. @ .80	18 40
Roy Forbes, 12½ hrs. @ .85	10 20
Perley Champney, 9 hrs. @ \$1.50, self and team	13 50
Halstead Compton, 20 hrs. @ .90	18 00
	<hr/>
	\$116 50

BRUSH

James McPhail, 27 hrs. @ \$1.00	\$27 00
Charles Howard, 9 hrs. @ \$2.00	18 00
Halstead Compton, 27 hrs. @ .90	24 30
	<hr/>
	\$69 30
Total spent on all work	\$195 80

SYMONDSVILLE RD.

James McPhail, 104½ hrs. \$1.00	\$94 50
George Howard, 9 hrs. @ .80	7 20
Roy Forbes, 18 hrs. @ .85	15 30
John Champney, 84½ hrs. @ .80	67 60
William Wilcox, 13 hrs. @ .80	10 40
Harold Ashley, 9 hrs. @ .80	7 20
	<hr/>
Total	\$202 20

MILL ST.

James McPhail, 13 hrs. @ \$1.00	\$13 00
John Champney, 11 hrs. @ .80	8 80
Roy Forbes, 2 hrs. @ .85	1 70
Walter Scranton, 18 hrs. @ .80	14 40
Harold Ashley, 18 hrs. @ .80	14 40
	<hr/>
Total	\$52.30

**STATE HIGHWAY DEPT.
PATCH**

Patch for village and East rd.	\$87 45
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GUSTIN POND RD.

James McPhail, 80 hrs. @ \$1.00	\$80 00
Halstead Compton, 4½ hrs. @ .85	3 82
Roy Forbes, 29 hrs. @ .85	24 65
John Champney, 71½ hrs. @ .80	57 20
William Wilcox, 12 hrs. @ .80	9 60
Harold Ashley, 21 hrs. @ .80	16 80
	\$192 07

BRUSH

James McPhail, 59 hrs. @ \$1.00	\$59 00
Halstead Compton, 59 hrs. @ .90	53 10
Charles Howard, 32 hrs. @ \$2.00	64 00
	\$176 10
Total spent for all work	\$392 37

HUNTLEY LEWIS RD.

James McPhail, 12 hrs. @ \$1.00	\$12 00
John Champney, 12 hrs. @ .80	9 60
Harold Ashley, 12 hrs. @ .80	9 60
	\$31 20

BRUSH

James McPhail, 4 hrs. @ \$1.00	\$4 00
Charles Howard, 1 hr. @ \$2.00	2 00
Halstead Compton, 4 hrs. @ .90	3 60
	\$9 60
Total spent for all work	\$40 80

CAMERON RD. SUMMER

Harold Ashley, 20 hrs. @ .80	\$16 00
John Champney, 20 hrs. @ .80	16 00
James McPhail, 23½ hrs. \$1.00	25 00
Walter Scranton, 1 hr. @ .80	80
	\$57 80

BRUSH

James McPhail, 3 hrs. @ \$1.00	\$3 00
Charles Howard, 1 hr. @ \$2.00	2 00
Halstead Compton, 3 hrs. @ .90	2 70
	<hr/>
	\$7 70
Total spent for all work	\$67 50

ALLEN AND DISKEN RD.

Harold Ashley, 36 hrs. @ .80	\$28 80
Walter Seranton, 9 hrs. @ .80	7 20
John Champney, 36 hrs. @ .80	28 80
James McPhail, 45 hrs. \$1.00	45 00
Roy Forbes, 3 hrs. @ .85	2 55
William Wilcox, 3 hrs. @ .80	2 40
	<hr/>
	\$114 75

BRUSH

James McPhail, 41 hrs. @ \$1.00	\$41 00
Charles Howard, 18 hrs. @ \$2.00	36 00
Halstead Compton, 41 hrs. @ .90	36 90
	<hr/>
	\$113 90
Total spent for all work	\$240 65
Paid help working for state with truck	\$73 10
Received from state	\$73 10
Received from church for use of truck	8 25
Received for use of truck	2 00
Received from selectmen for checking account	200 00

RUSSELL RD.**BRUSH**

James McPhail, 14 hrs. @ \$1.00	\$14 00
Charles Howard, 5 hrs. @ \$2.00	10 00
Halstead Compton, 14 hrs. @ .90	12 60
	<hr/>
Total	\$36 60

SAMUEL FEUER RD.

James McPhail, 4 hrs. @ \$1.00	\$4 00
Charles Howard, 4 hrs. @ \$2.00	8 00
Halstead Compton, 4 hrs. @ .90	3 60
Samuel Feuer, 16 hrs. @ .80	12 80
<hr/>	
Total	\$28 40

DILLANT RD.**BRUSH**

James McPhail, 13 hrs. \$1.00	\$13 00
Charles Howard, 5 hrs. @ \$2.00	10 00
Halstead Compton, 8 hrs. @ .90	7 20
<hr/>	
Total	\$30 20

SARGENT RD.

James McPhail, 7 hrs. @ \$1.00	\$7 00
John Champney, 7 hrs. @ .80	5 60
<hr/>	
	\$12 60

BRUSH

James McPhail, 2 hrs. @ \$1.00	\$2 00
Charles Howard, 2 hrs. @ \$2.00	4 00
Halstead Compton, 2 hrs. @ .90	1 80
<hr/>	
	\$7 80
Total spent for all work	\$20 40

EAST ROAD—SUMMER

Harold Ashley, 31 hrs. @ .80	\$24 80
John Champney, 33 hrs. @ .80	26 40
James McPhail, 42 hrs. @ \$1.00	42 00
Walter Scranton, 28 hrs. @ .80	22 40
<hr/>	
	\$115 60

BRUSH

James McPhail, 23 hrs. @ \$1.00	23 00
Charles Howard, 13 hrs. @ \$2.00	26 00
Halstead Compton, 23 hrs. @ .90	20 70

 \$69 70

Total spent for all work	\$185 30
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WASHINGTON RD.

James McPhail, 27 hrs. @ \$1.00	\$27 00
Roy Forbes, 5 hrs. @ .85	4 25
John Champney, 16 hrs. @ .80	12 80

 \$44 05
BRUSH

James McPhail, 39 hrs. \$1.00	\$39 00
Charles Howard, 11 hrs. @ \$2.00	22 00
Halstead Compton, 39 hrs. @ .90	35 10

 \$96 10

Total spent for all work	\$145 15
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FINCH RD.

James McPhail, 30 hrs. @ \$1.00	\$30 50
John Champney, 22½ hrs. @ .80	18 00
William Wilcox, 9 hrs. @ .80	7 20
Charles Pollard, 17 hrs. @ .80	13 60
Harold Ashley, 18 hrs. @ .80	14 40
Walter Scranton, 18 hrs. @ .80	14 40

 \$98 10
BRUSH

James McPhail, 14 hrs. @ \$1.00	\$14 00
Charles Howard, 5 hrs. @ \$2.00	10 00
Halstead Compton, 14 hrs. @ .90	12 60

 \$36 60

Total spent for all work	\$154 70
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FOX HILL

James McPhail, 18 hrs. @ \$1.00	\$18 00
John Champney, 18 hrs. @ .80	14 40
William Wilcox, 9 hrs. @ .80	7 20
Harold Ashley, 9 hrs. @ .80	7 20
	<hr/>
	\$46 80

BRUSH

Charles Howard, 2½ hrs. @ \$2.00	\$5 00
Total spent for all work	\$51 80

TOWN ROADS

Halstead Compton, 9 hrs. @ .85	\$7 65
Charles Pollard, 9 hrs. @ .80	7 20
James McPhail, 5 hrs. @ \$1.00, chloride	\$5 00
	<hr/>
Total	\$19 85

REPORT OF ROAD AGENT

Nov. 15, 1947 to Dec. 31, 1947 Inclusive

Sanding and plowing snow	\$305 30
Repairs to Carpenter road	56 40
Repairs to Washington road	8 00
	<hr/>
Total	\$369 70

Respectfully submitted,
GEORGE N. SANDERS.

REPORT OF THE TRUST FUNDS OF THE TOWN OF MARLOW, N. H., DECEMBER 31, 1947

CREATED	FUND	DONOR	PURPOSE	WHERE INVESTED	Principal	Balance Income From 1946	Income 1947	Expended 1947	Balance Income on Hand
12/28/37	William Abbott	Abbott Heirs	Care Cemetery Lot	Cheshire Co. Savings Bank	\$100.00	\$3.15	\$2.59	\$1.59	\$4.15
7/3/36	W. H. Angleton	Estate W. H. Angleton	" "	" "	100.00	8.38	2.71	1.71	9.38
7/13/36	Baker-Hatch	Olive H. Baker	Care Baker-Hatch Lot	" "	100.00	2.86	2.58	1.58	3.86
2/24/17	Mary L. Bingham	Same	Care Cemetery Lot	" "	300.00	46.00	8.71	4.71	50.00
4/2/22	Sarah A. Burnap	"	" "	" "	250.00	34.99	7.15	3.85	38.29
2/24/17	Julia A. Buss	"	" "	" "	100.00	4.36	2.61	1.61	5.36
10/28/33	William H. Campbell	Estate W. H. Campbell	" "	Keene	100.00	1.98	2.03	1.03	2.98
5/21/38	Adella Lewis Cook	Same	" "	" "	200.00	3.46	4.08	2.08	3.46
9/27/42	Arthur M. Davis	"	" "	" "	100.00	2.88	2.05	1.05	3.88
4/5/26	Downing Cemetery Fund	Mary L. Downing	Care Dudley Lewis Lot	Cheshire Co.	100.00	7.74	2.01	1.01	1.71
7/20/37	H. D. Dunn	Same	Care Cemetery Lot	" "	185.00	15.91	4.83	2.73	9.34
7/7/38	Chas. M. Elliott	"	" "	Keene	500.00	12.97	12.97	7.00	21.88
4/6/46	Lucius P. Farley	F. B. Farley	" "	" "	150.00	3.13	2.07	1.07	4.13
3/2/45	Farley-Brackett	R. Brackett & F. B. Farley	" "	" "	150.00	1.25	3.03	1.53	2.75
10/28/43	Edgar Farnum	Henry Farnum	" "	" "	100.00	2.18	2.05	1.05	3.18
11/21/00	Jacob Foster	Same	" "	Cheshire Co.	100.00	1.00	2.03	1.03	2.03
1/2/31	Perley E. Fox	"	" "	" "	50.00	1.71	1.29	.69	2.31
4/8/39	Charlotte B. French	"	" "	" "	101.53	5.84	2.68	1.68	6.15
6/10/37	Edith C. Gee	"	" "	Keene	100.00	2.15	2.05	1.05	3.84
2/23/27	Maria A. Griffin	"	" "	Cheshire Co. Savings Bank	300.00	9.74	7.77	4.00	13.51
12/14/31	Clarence B. Howard	Estate C. B. Howard	Support of Library	" "	500.00	21.78	13.11	7.11	27.78
11/1/07	M. Howard	Same	Care Cemetery Lot	" "	1,305.96	32.84	32.84
4/15/38	Leora Howard	"	" "	Keene	100.00	3.26	2.59	1.59	4.26
2/23/27	Mary E. Howe	"	Care Pitcher Lot	" "	200.00	41.02	4.84	3.04	42.82
7/10/40	Orison C. Huntley	"	Care Cemetery Lot	Cheshire Co.	200.00	6.32	4.14	2.14	8.32
12/12/42	Franklin & Manley Jones	Estate O. C. Huntley	" "	Keene	125.00	10.66	3.40	2.00	12.06
6/28/34	Sarah I. Jones	Elten Jones	" "	" "	100.00	2.44	2.05	1.05	3.44
3/10/27	Stephen C. Joslin, Jr.	Ellen A. Joslin	Care M. F. Jones, G. D. Morrison Lots	Cheshire Co.	100.00	1.28	2.03	1.03	2.28
			Care Cemetery Lot	" "	200.00	5.68	5.16	2.96	7.88
				" "	100.00	4.13	2.61	1.61	5.13

1/ 5/39	Melberne E. Knight	Same	Care Benjamin Knight, Ira Knight Lots	Keene Savings Bank	200.00	5.99	4.12	2.12	7.92
4/ 22/42	Christopher Lewis	Alice Lewis Farley	Care Cemetery Lot	Cheshire Co. Savings Bank	50.00	1.73	1.29	1.73	1.73
4/ 22/42	Clarence A. Lewis	Alice Lewis Farley	" "	" "	50.00	2.24	2.57	1.57	3.24
3/ 2/45	Wm. & Mary Lewis	Est. Fred A. Lewis	Care of Lots of William & Mary and Fred, Zilla & Eldora Lewis	Keene	300.00	6.20	6.15	3.45	8.90
5/22/37	Sarah J. Lowell	Same	Care Cemetery Lot	Cheshire Co.	100.00	2.64	2.57	1.57	3.64
1/11/34	Mary R. Lowell-Judd	"	Care Lowell Lot	"	300.00	14.71	7.91	4.61	18.01
3/29/43	Elbridge Phelps	A. W. & Sara E. Phelps	Care Cemetery Lot	Keene	100.00	1.48	2.03	1.48	2.48
9/27/43	George S. Phelps	Frank B. & Mary Gilman	" "	"	100.00	.71	2.01	1.71	1.71
4/ 1/27	Julius Pletzner	Lucely Pletzner Daley	" "	Cheshire Co.	100.00	8.55	2.71	1.71	9.55
3/14/45	Priest & Carpenter	Evelyn S. Carpenter	Care O. F. Carpenter Lot	"	100.00	3.53	2.07	1.07	4.53
10/ 1/23	Geo. E. Reed	Same	Care Cemetery Lot	Cheshire Co.	200.00	31.18	5.82	2.82	34.18
10/30/37	Joseph Reed	"	" "	"	100.00	3.14	2.59	1.59	4.14
11/15/27	S. P. Richardson	"	" "	"	100.00	5.41	2.64	1.64	6.41
8/21/45	Robbs-Petts	Dr. W. M. Robb	" "	"	150.00	3.70	3.08	1.58	5.20
12/30/33	Della A. Russell	Estate D. A. Russell	Care Stone Lot	Cheshire Co.	100.00	2.94	2.58	1.58	3.94
7/ 1/44	Hiram F. Russell	Same	Care Cemetery Lot	Keene	100.00	1.32	2.03	1.03	2.92
3/24/44	Sabin Fund	Mrs. M. H. Green	" "	"	100.00	1.99	2.04	1.04	2.99
2/23/27	Mary E. Sargent	Same	Care Calvin Wilson Lot	Cheshire Co.	136.18	4.55	3.53	1.78	6.30
4/ 22/42	H. E. Spaulding	"	Care Cemetery Lot	"	150.00	10.08	4.03	2.28	11.83
10/29/41	May L. Spurling	Estate H. E. Spaulding	" "	"	100.00	2.28	2.57	1.57	3.98
2/ 9/34	Town School Fund	Same	Care Herman Farnum Lot	Keene	100.00	2.33	2.05	1.05	3.33
2/16/31	H. F. Towne	Same	School Maintenance	Cheshire Co.	1,005.25	25.27	25.27	25.27	25.27
2/ 6/30	Hosea Towne	Sale of School Lots	Care Cemetery Lot	"	200.00	12.33	5.33	3.00	14.66
2/23/27	Washburn-Booth	Same	" "	Keene	50.00	9.13	1.18	.39	9.72
3/18/41	Washburn-Wilder	D. R. Washburn	Care E. Washburn Lot	Cheshire Co.	100.00	6.17	2.67	1.67	7.17
2/ 9/34	Asa Way	N. J. Washburn-Wilder	School Maintenance	Keene	500.00	12.50	10.29	6.29	16.50
7/ 3/44	Fred P. Whittemore	Same	" "	Cheshire Co.	447.50	11.25	11.25	11.25	11.25
12/13/41	Fred P. Whittemore	"	Care Whittemore Simonds, Richardson Cemetery Lot	"	1,605.16	40.37	40.37	40.37	40.37
9/23/32	Chas. H. Williams	"	Care Cemetery Lot	"	300.00	8.40	7.75	4.15	12.00
		"	"	"	100.00	3.24	2.59	1.59	4.24

CALEB W. CAMERON,
LILLIAN M. COREY,
ROXIE A. FORBES, Trustees.

REPORT OF TRUSTEES OF TOWN LIBRARY

RECEIPTS

Cash on hand Dec. 31, 1946	\$94 95
Interest on B. C. Howard fund	32 84
Town appropriation	50 00
Gift to the library	1 00
Fines	5 10
	<hr/> \$184 49

EXPENDITURES

Books purchased	\$71 12
Books to the amount of \$25 have been given by the state	
Books have been given to the library by Hartley Sanders.	
	<hr/>
Balance on hand Dec. 31, 1947	\$113 37

Respectfully submitted,

LILLIAN M. WINHAM,

For Trustees.

TAX COLLECTOR'S REPORT

SUMMARY OF WARRANT

LEVY OF 1947

—DR—

Taxes committed to collector:

Property taxes	\$10,952 25
Poll taxes—regular, 180 @ \$2.00	360 00
National bank stock tax	3 00

Total warrant	\$11,315 25
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Added taxes:

Property taxes	11 55
Interest collected	84

Total debits	\$11,327 64
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—CR—

Remittances to treasurer:

Property taxes	\$8,064 12
Poll taxes—regular; 135 @ \$2.00	270 00
National bank stock tax	2 00
Interest collected	84

Uncollected taxes as per collector's list:

Property taxes	\$2,899 68
Poll taxes—regular; 45 @ \$2.00	90 00
National bank stock tax	1 00

Total credits	\$11,327 64
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LEVY OF 1946

—DR—

Uncollected taxes as of Jan. 1 1947:

Property taxes	\$2,764 94
Poll taxes—regular; 34 @ \$2.00	68 00

Interest collected	128 32	
	<hr/>	
Total debits		\$2,961 26
—CR—		
Remittances to treasurer, fiscal year ended December 31, 1947:		
Property taxes	\$2,755 85	
Poll taxes—regular; 30 @ \$2.00	60 00	
Interest collected	128 32	
Uncollected taxes as per collectors list:		
Property taxes	\$9.09	
Poll taxes, 4 @ \$2.00	8 00	
	<hr/>	
Total credits		\$2,961 26

LEVY OF 1945

—DR—

Uncollected taxes as of Jan. 1, 1947:		
Property taxes	\$6 35	
Poll taxes—regular; 5 @ \$2.00	10 00	
Poll taxes—special; 5 @ \$3.00	15 00	
Interest collected during year	1 71	
	<hr/>	
Total debits		\$33 06
—CR—		
Remittances to treasurer fiscal year ended December 31, 1947:		
Poll tax—regular; 1 @ \$2.00	\$2 00	
Poll tax—special; 1 @ \$3.00	3 00	
Interest collected during year	1 71	
Uncollected taxes as per collectors list:		
Property taxes	6 35	
Poll taxes—regular; 4 @ \$2.00	8 00	
Poll taxes—special; 4 @ \$3.00	12 00	
	<hr/>	
Total credits		\$33 06

LEVY OF 1944

—DR—

Uncollected taxes as of Jan. 1, 1947:

Poll taxes—regular; 4 @ \$2.00	\$8 00
Poll taxes—special; 4 @ \$3.00	12 00
Interest collected during year	1 20

Total debits	\$21 20
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—CR—

Remittances to treasurer fiscal
year ended December 31, 1947:

Poll tax—regular; 1 @ \$2.00	\$2 00
Poll tax—special; 1 @ \$3.00	3 00
Interest collected during year	1 20

Uncollected taxes as per
collectors list:

Poll taxes—regular; 3 @ \$2.00	\$6 00
Poll taxes—special; 3 @ \$3.00	9 00

Total debits	\$21 20
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LEVY OF 1943

—DR—

Uncollected taxes as of Jan. 1, 1947:

Poll taxes—regular; 4 @ \$2.00	\$8 00
Interest collected during year	74

Total debits	\$8 74
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—CR—

Remittances to treasurer fiscal
year ended December 31, 1947:

Poll tax—regular; 1 @ \$2.00	\$2 00
Interest collected during year	74

Uncollected taxes as per list:

Poll taxes—regular; 3 @ \$2.00	6 00
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Total credits	\$8 74
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Respectfully submitted,

JOHN K. COOPER,
Tax Collector.

UNCOLLECTED TAXES 1947

	Property	Polls
Andrews, Beatrice		\$2 00
Britton, Alice J.	\$57 75	2 00
Buffum, Wayne	38 50	2 00
Buffum		2 00
Champney, Perley H.	24 06	
Champney, Mary	3 85	
Champney, Earl S.	23 10	
Champney, Vona		2 00
Champney, James	42 35	
Champney		2 00
Champney, John		2 00
Chase, Arthur	38 50	
Campbell, Edwin P.		2 00
Corey, Archibald	96	
Corey, Harold J.		2 00
Davis, Leon H.	61 60	2 00
Davis, Bertha L.		2 00
Davis, Richard M.		2 00
Davis, Lois F.		2 00
Dorr, Walter A.	34 65	2 00
Dorr, Mary		2 00
Elliot, Carl L.	19 25	
Elliot, Ellen		2 00
Elliot, Frank C.	11 55	2 00
Elliot, Olive		2 00
Feuer, Samuel S.	22 12	2 00
Forbes, Roxie A.	106 60	
Howard, Carles	7 70	
Howard, Alice		2 00
Hoyt, Edmund	11 55	
Knight, Ernest	34 65	2 00
Knight, Winnie		2 00
Lewis, G. C.	147 58	
Lusby, Theodore E.	42 35	2 00
Lusby, Rose		2 00
Mooney, Dorothy		2 00
Mosher, Clarence H.	91 44	

Miller, Maud M.	34 65	2 00
Miller, Milan R.	42 67	2 00
Miller, Edith F.		2 00
Nichols, Ella	1 93	2 00
Nichols, Algene L.	34 65	2 00
Perkins, Pearl		2 00
Pollard, Frank	19 25	
Ramsey, George E.	19 25	2 00
Ramsey, Sara		2 00
Russell, Elgin L.	91 83	2 00
Russell, Susie		2 00
Compton, Eleanor		2 00
Huntley, Fred G.	46 32	
Huntley, Irene	65 45	
Sanders, Stanley L.		2 00
Sanders, Grace		2 00
Sawyer, Alice		2 00
Sawyer, Stanley A.	23 10	2 00
Spur, Edward B.		2 00
Seranton, Walter	1 93	2 00
Strickland, Chester Est.	7 70	
Stewart, Alice B.		2 00
Sawyer, Augusta		2 00
Waldron, Harry J.	5 78	
Waldron, Lottie M.	15 40	2 00
Whippie, Charles H.	50 05	
Winham, John P.	11 55	
	<hr/>	
	\$1,283 92	\$90 00

I hereby certify that the above list of names, and amounts due from each delinquent taxpayer as of December 31, 1947, on account of the tax levy of 1947 is correct to the best of my knowledge and belief.

JOHN K. COOPER.

Tax Collector.

UNCOLLECTED TAXES 1947

Andorra Forest Products Co.	\$1,189 65
Bridgham, Elizabeth	9 63

Beard, Herbert C.	3 85
Carey, Forest L.	48 13
Delaney, Estelle	1 93
Davidson, Robert W.	26 95
Finch, Wallace	93 36
Holland, Albert	6 17
Howard, George B.	8 66
Johnson, Benton J.	11 55
Keith, Warren Est.	39 28
Keith, Laura B.	25 03
Langley, Wallace	11 55
Markham, Elliot H.	9 63
Reed, Sylvester	9 83
Rice, Mandell	53 90
Rose, Emmanuel	11 55
Rule, Agnes	42 35
Cray Oil Co.	05
Texas Oil Co.	1 16
	<hr/>
	\$1,604 21
Keene Savings Bank	11 55
	<hr/>
Total	\$1,615 76

I hereby certify that the above list of names, and amounts due from each delinquent taxpayer as of December 31, 1947, on account of the tax levy of 1947 is correct to the best of my knowledge and belief.

JOHN K. COOPER,
Tax Collector.

UNCOLLECTED TAXES FOR THE YEAR 1946

	Property	Polls
Champney, Vona		\$2 00
Durbee, Margeret		2 00
Elliot, Olive		2 00
Howard, Alice		2 00
Waldron, Harry J.	\$7 57	
Texaco Oil Co.	1 52	
	<hr/>	
Total	\$9 09	\$8 00

UNCOLLECTED TAXES FOR THE YEAR 1945

	Property	Polls
Durbee, Margaret		\$5 00
Howard, Alice		5 00
Sanders, Grace		5 00
Stebbins, Jessie		5 00
Waldron, Harry J.	\$6 35	
Total	\$6 35	\$20 00

UNCOLLECTED TAXES FOR THE YEAR 1944

	Polls
Chase, Ruby	\$5 00
Howard, Alice	5 00
McLaren, M. G.	5 00
Total	\$15 00

UNCOLLECTED TAXES FOR THE YEAR 1943

	Polls
Howard, Alice	\$2 00
Hoyt, Mary L.	2 00
McLaren, M. G.	2 00
Total	\$6 00

I hereby certify that the above list showing the names and amounts, due from each delinquent taxpayer as of December 31, 1947; on account of the tax levies of 1946, 1945, 1944, 1943, is correct to the best of my knowledge and belief.

JOHN K. COOPER.

Tax Collector.

SUMMARY OF TAX SALES ACCOUNTS
AS OF DECEMBER 31, 1947

—DR—

Tax Sales on Account of Levy of:

	1946	1945	1944
Taxes sold to town during current fiscal year	\$398 63		
Balance of unredeemed taxes January 1, 1947		\$176 42	\$153 09

Interest collected after sale	06	6 14	31 24
Redemption costs	61 49	50	25

Total debits	\$460 18	\$183 06	\$184 58
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—CR—

Remitted to treasurer during			
current fiscal year	\$18 03	\$56 73	\$167 14
Redemption costs	69 43	8 44	17 44
Unredeemed taxes at close			
of year	372 72	117 89	

Total credits	\$460 18	\$183 06	\$184 58
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UNREDEEMED TAXES FROM TAX SALES
ON ACCOUNT OF LEVIES OF

	1946	1945
Roxie A. Forbes	\$165 13	\$99 32
Albert Holland	11 50	10 64
Warren Keith Est.	61 62	
Algene L. Nichols	52 96	
Eva Agnes Rule	46 91	
George E. Ramsey	34 60	
Eugene H. Waltermire		7 93
Totals	\$372 72	\$117 89

AUDITOR'S REPORT

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agents, Tax Collector and Trustees of Library and find them correctly cast and properly vouched.

ROXIE A. FORBES,
Auditor.

SCHOOL DISTRICT OFFICERS

School Board

MRS. AGNES M. LOVEREN, Chr. JAMES I. FRANCISCUS

F. ALBERT FISH

Moderator

RALPH R. WINHAM

Clerk

LILLIAN COREY

Treasurer

MARTHA STRICKLAND

Auditor

ROXIE A. FORBES

Superintendent

THERON B. THOMPSON, Walpole

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the inhabitants of the school district in the Town of Marlow qualified to vote in district affairs:

You are hereby notified to meet at Jones Hall, in said district on the 9th of March, 1948, at 2 o'clock in the afternoon to act upon the following subjects:

1. To choose a moderator for the coming year.
2. To choose a clerk for the ensuing year.
3. To choose a member of the school board for the ensuing three years.

4. To choose a treasurer for the ensuing year.
5. To determine and appoint the salaries of the school board and truant officer, and fix the compensation of any other officer or agent of the district.
6. To hear the reports of agents, auditors, committees, or other officers chosen, and pass any vote relating thereto.
7. To choose agents, auditors, committees, or other officers in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alterations in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of statutory obligations of the district, as determined by the school board in its annual report.
9. To see what sum of money the district will vote to raise and appropriate to add to the present water fund for the purpose of providing running water in the schoolhouse.
10. To transact any other business that may legally come before said meeting.

Given under our hands at said Marlow this February 11, 1948.

AGNES M. LOVEREN,
JAMES I. FRANCISCUS,
F. ALBERT FISH,

School Board.

A true copy of warrant—Attest:

AGNES M. LOVEREN,
JAMES I. FRANCISCUS,
F. ALBERT FISH,

School Board.

REPORT OF SCHOOL BOARD

Financial Statement of School Board for School Year Ending June 30, 1947

RECEIPTS

State aid		\$2,789 72
From selectmen, assessment required to meet school board's March 1946 budget	\$3,200 00	
Dog licenses	81 00	
Income from local trust funds	76 03	
Total receipts from all sources		\$6,146 75
Cash on hand July 1, 1946		896 71
		<hr/>
Grand total		\$7,043 46

PAYMENTS

Administration:

Salaries of district officers	\$150 00
Superintendent's salary	144 00
Tax for state wide supervision	118 00
Supplies and expenses	142 34

Instruction:

Teachers' salaries	2,976 50
Text books	119 48
Scholars' supplies	123 89
Other expenses of instruction	21 55

Operation and maintenance:

Janitor service	418 00
Fuel	237 62
Water, light, and janitor supplies	91 67
Minor repairs	73 07

Auxiliary agencies and special activities:	
Health supervision	58 08
Transportation of pupils	889 45
High school tuition	942 94
Other special activities	93 65
Fixed charges:	
Insurance	42 75
State retirement and other	7 94
Outlay for construction and equipment:	
Improvements to buildings	221 00
New equipment	37 50
Total payments	\$6,909 43
Cash on hand June 30, 1947	134 03
Grand total	\$7,043 46

SCHOOL BOARD'S ESTIMATE FOR 1948-49

	Current Budget 1947-48	Proposed Budget 1948-49
Support of schools:		
Teachers' salaries	\$3,700 00	\$4,000 00
Text books	55 00	75 00
Scholar supplies	100 00	100 00
Flags and other expenses	30 00	30 00
Janitor service	555 00	570 00
Fuel	300 00	200 00
Water, light, etc.	100 00	100 00
Minor repairs	200 00	200 00
Health supervision	145 00	150 00
Transportation	1,094 00	1,200 00
Other special activities	50 00	50 00
	\$6,329 00	\$6,775 00

Other statutory requirements:

Salaries of district officers	\$125 00	\$125 00
Truant officer, census	20 00	20 00
Superintendent's salary	180 00	180 00
Per capita tax	128 00	142 00
High school tuition	1,480 00	1,740 00
Other obligations	110 00	150 00

	\$2,043 00	\$2,357 00
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Total amount of budget	\$8,372 00	\$9,132 00
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Estimated income of district:

Balance June 30th	00 00	\$1,000 00
State aid	3,700 00	3,867 25
Dog tax	75 00	90 00
Trust funds	75 00	75 00

	\$3,850	\$5,033 00
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To be raised by taxation	\$4,522 00	\$4,099 00
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The principle items of increase in the budget are teachers' salaries, transportation, and high school tuition. The average salary for teachers in schools comparable to ours in Marlow is about the same as ours this year, due to the establishment of a minimum salary by the State Board of Education. Present indications are that salaries will be raised substantially for next year.

We anticipate having to add to the transportation routes due to the opening of another town road and the establishment of a new home in town. High school costs rose last year over the year before an average of \$123 to \$138 per pupil. This is reflected somewhat by increases in tuition rates. The Keene school board recently voted to charge \$120 for high school pupils next year, this being a 20 per cent increase in charges. The rate at Vilas High School for next year will be \$100 which represents an increase of about 11 per cent.

This year we are burning coal instead of wood and estimate that we will be able to save approximately \$100 in the fuel cost.

REPORT OF TREASURER OF MARLOW SCHOOL DISTRICT

From July 1, 1946 to June 30, 1947

Cash on hand July 1, 1946	\$896 71
Received from selectmen:	
Appropriations for current year	\$3,200 00
Dog tax	81 00
Income from trust funds	76 03
Received from state aid	2,789 72
	<hr/>
	6,146 75
	<hr/>
Total amount available for fiscal year	\$7,043 46
Less school board's orders paid	6,909 43
	<hr/>
Balance on hand as of June 30, 1947	\$134 03

MARTHA STRICKLAND,
District Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Marlow, of which the above is a true summary for the fiscal year ending June 30, 1947, and find them correct in all respects.

CLARENCE MOSHER,
Auditor.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Marlow.

I herewith submit my third annual report as superintendent of schools.

A number of very important changes have taken place during the past year which should do much to improve the educational opportunities of our New Hampshire children. The legislature passed several major acts which are destined to change the course of education in the state. The cooperative school district act makes it possible for local school districts, through local initiative, to join together to establish more effective school units. At the present time there are ten or twelve areas throughout the state studying the advantages of forming as many cooperative school districts. Most of the community areas are in urgent need of new buildings. Communities within easy commuting distances may construct one building that will take care of the needs of all the districts. The result will be a school large enough to offer more for boys and girls who attend it. It will be large enough to assure adequate training in all the fundamentals and at the same time provide opportunity for specialized work in art, music, practical arts, and recreation. It will be large enough to attract and hold well-trained teachers and personnel.

Another act granted school districts temporary emergency exemptions from certain provisions of the Municipal Bond Statute. The previous law limited school districts to bonded indebtedness not exceeding two per cent of assessed valuation of taxable property in the district. The new act allows five per cent in any instance and up to eight per cent if a strong case can be made to a board of investigation and the governor and council. The original bonding act was passed many years ago when construction costs were relatively low and when \$5,000 would buy considerable school housing. Two per cent of an assessed valuation of a quarter of a million

dollars would amount to only \$5,000, which would not go far toward a new building today. Under the old law there were only a few of the larger cities that would have been able to build any kind of a school house at present prices, due to the two per cent limitation. The new act with its special provision will make it possible for practically any community in the state to raise enough money to build a school house even under today's high prices.

The act which means the most to us directly is the so-called equalization act which is an act to equalize educational opportunities and to improve the public elementary and high schools in New Hampshire. This act, which increases state financial aid to local school districts approximately 400 per cent, is really an amendment to the old state aid act which was based entirely on the needs of the various school districts.

The new plan is based on the town's ability to pay and set up a required minimum program which all towns must equal before being eligible for any state aid. Another feature of this revised act is that of general aid to all districts based on a set amount for every elementary and secondary pupil in average daily membership during the preceding year. This new state aid bill has enabled us to offer more to your children without asking for a greatly increased amount of taxation.

Last June the State Board of Education set up a minimum salary schedule. The increased amount of state aid enabled us to bring our salaries into line with the regulation without asking for more money.

School costs, in line with everything else, continue to rise. We have tried to keep our demands to a reasonable limit but certain items will have to be increased in spite of careful planning.

We have been fortunate in having the same two teachers continue this year. It is much better for the pupils and for the school when teachers can be retained for long periods of time. We hope that you parents will strive to make the teachers feel that they are wanted as much as the school district officials know that they are needed and wanted. The teachers have given a great deal of their time this year in

developing some of the special talents of the pupils. Progress in the school is better than it has been for several years and the attitude is noticeably improved. Pupils leaving the eighth grade and going on to high school make better than average records when compared to those of children in the same high school who received their preparation in other towns.

Our transportation route had to be lengthened somewhat this year to take care of pupils living beyond the limits of the route as it existed last year. We will always have a problem of transporting a few pupils who live in the outlying districts off the main road. About the only solution at the present time is to treat each of these cases individually and make satisfactory arrangements that will at the same time not be too great a burden upon the taxpayers.

We have been able to replace many of the old, out-dated and worn-out books with modern up-to-date material that has proven more interesting to the pupils, and has enabled them to find a greater interest in their education.

The window shades have been 50 per cent replaced this year, and it is hoped to replace the other half before summer. A new section of chalk board has been installed in the primary room and a similar section is on order to be erected in the grammar room in place of the old blackboard that is now at the front of the room. This year we were able to purchase large rubber playground balls for the first time since before the war. We also have erected basketball goals and posts on the land above the school house which is owned by the town. This provides play opportunity for the older pupils.

We are still without satisfactory water arrangements for the school. We have had considerable discussion on this matter during the last two years. It now seems that the best solution to the problem would be to sink an artesian well at the rear of the school house and thereby be assured of a constant supply of pure water for the children. There is a special article in the warrant under which you will have the opportunity of providing the means whereby the school board can go ahead with this project. There is already a sum of \$300 voted two years ago and a relatively small sum added to this amount will enable them to go ahead with this vital project.

ENROLLMENT JANUARY 5, 1948								
Grade	1	2	3	4	5	6	7	8 Totals
	—	—	—	—	—	—	—	—
	10	6	8	6	8	2	6	3 49

HEALTH

Health inspection showed the following defects:

50 pupils were inspected.

5 pupils showed substandard weight.

1 pupil showed defective vision—uncorrected.

42 pupils were in need of dental care.

3 pupils were advised to have throat and nose examination by a physician.

1 pupil was not vaccinated.

31 pupils were given hearing tests—no cases of defective hearing were found.

A dental clinic was held October 1, 1947 with work done as follows:

Number of pupils treated	16
Number having teeth treated	9
Number having porcelain fillings	3
Number having silver fillings	9
Number having temporary teeth extracted	4
Number having permanent teeth extracted	6

STATISTICAL REPORT OF 1946-47

Total registration	58
Average membership	48
Percentage of attendance	92.40
Cases of tardiness	42
Visits by superintendent	44
Number of pupils not absent or tardy	1
Visits by citizens and others	177
Half-days schools were in session	342

I wish to thank the members of the School Board, teachers, parents, and pupils for their cooperation during the school year.

Respectfully submitted,

THERON B. THOMPSON,

Superintendent of Schools.

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1947.

BIRTHS REGISTERED IN THE TOWN OF MARLOW, N. H., FOR THE YEAR ENDING DEC. 31, 1947

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Father.	Birthplace of Mother.	Age of Father.	Age of Mother.
		Male or Female.	Living or Stillborn.	No. of child 1st, 2d, etc.							
1946											
Dec. 31	James C.	M	L	1	Charles B. Strickland	Frances R. Perham	Mechanic	Watertown, Mass.	S. Acworth	20	21
1947											
May 14	Judith E.	F	L	5	James L. McPhail	Agnes L. Andrews	Carpenter	Newton, Mass.	Marlow	38	30
" 24	Marie A.	F	L	1	John D. Perkins, Jr.	Pearl G. Willis	Lumberman	Unity	Phillipson, Mass.	24	20
Oct. 26	Joyce E.	F	L	5	James E. Champney	Mabel E. Carey	Chair maker	Keene	Keene	56	22
Nov. 3	Henry R.	M	L	3	Stanley D. Sanders	Grace M. Huntley	Woodsmen	Washington, D. C.	Lempster	28	26
" 12	Sheila A.	F	L	3	Warren F. Mooney	Dorothy A. Rule	Spinner	Maynard, Mass.	Keene	28	22

MARRIAGES REGISTERED IN THE TOWN OF MARLOW, N. H., FOR THE YEAR ENDING DEC. 31, 1947

Date of Marriage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Station of person by whom married.
1947										
Jan. 30	Rockingham, Vt.	Warren G. Hubley Ruth J. Hayes	Marlow Alstead	25 27	Saw mill wkr. Secretary	Medford, Ms. Alstead	Frank W. Hubley Eliza Smith Wm. D. Hayes	Charlestown, Ms. Manchester, Eng. No. Walpole	2d 1st	Clergyman Rock'gham, Vt.
Mar. 6	Marlow	Clark C. Foss Irene L. Miller	Marlow Marlow		Wood mill wkr. Housework	Groton, Ms. Gilsun	Maud Britton Fred A. Foss Olivia F. Barnaby Chestet Heath Angie Green	Cambridge, Ms. Canada Stoddard Alstead	2d 2d	R R Winham, J P Marlow
Aug. 16	Marlow	William J. Rogers Lois E. Green	Groton, Ct. Marlow		Maintenance Postal clerk	New London, Ct. Gilsun	Wm. R. Rogers Mary E. Whipple Chas. D. Green	Coventry, R. I. Lidwood, Ct.	1st 1st	Rv J F Quimby Keene
Nov. 26	Hillsboro	Dan K. Moore Amev E. Pollard	Marlow Marlow		Merchant Clerk	W. Fairlee, Vt. Marlow	Arthur D. Moore Margaret Lufkin Dana R. Winham Ora A. McIntyre	W. Fairlee, Vt. Fairlee, Vt. Marlow Crafton	2d 2d	Rv A A Muir Hillsboro
Dec. 21	Webster	Haskell C. Fuller Ruth A. Barrett	Marlow Winchester		Teamster House work	Spofford Winchester	Elisha F. Fuller Gerr'de Carpenter Wm. L. Field	Lowell, Ms. Winchester East Alstead	2d 2d	Rv J W Dané Webster
Dec. 24	Marlow	Geo. N. Saunders Vernabelle F. Winham	Marlow Marlow		Road agent Office work	Washington, D. C. Marlow	Mary E. Willis C Hartley I. Sanders May C. Swinerton	Canada Philadelphia	1st 1st	Rv J F Quimby Keene
Dec. 31	Goshen	Robert P. Mooney Janice L. Whitten	Marlow Gilsun		Veteran At home	Canterbury, Vt. Gilsun	Dana R. McIntyre James T. Mooney Almira Mayberry Wallis H. Whitten	Grafton Gorham, Ms. Marlow Gilsun	1st 1st 1st	H A Brigham, J P Goshen
Dec. 31	Marlow	Richard M. Clark Barbara E. Strickland	Marlboro Marlow		Shoe cutter Receptionist	Marlboro Marlow	Lottie V. Norwood Walter B. Clark Lucy A. Mason Berton Strickland Martha L. Upit	Charlestown, Ms. Westerly, R. I. Troy Washington Riga, Latvia	1st 1st 1st	Rv M Eck Marlboro

* What marriage—whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF MARLOW, N. H., FOR THE YEAR ENDING DEC. 31, 1947

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.	Sex and Cond'n	Place of Birth.		Name of Father.	Maiden Name of Mother.
		Years.	Months.	Days.			Father.	Mother.		
1947										
May 23	Harry W. Gardner	64	7	25	Seekouk, Mass.	M	Yarm'th, N. S.	Seekouk, Mass.	Arthur H. Gardner	Martha West
June 23	Merle Lowell	49	3	5	Marlow	M	Marlow	Marlow	George Lowell	May Miller
July 11	Horatio W. Hatch	78	10	11	Craftsbury, Vt.	M	Vermont	Vermont	Cyrus G. Hatch	Mary Robey
Aug. 23	— Buffum	0	0	0	Keene	M	Dummerston, Vt.	Winchester	Wayne Buffum	Evelyn Jackson
Oct. 17	Nellie A. Finch	74	9	2	Marblehead, Mass.	F	Marblehead, Ms.	Marblehead, Mass.	Theodore Stone	Sarah Rhodes
Nov. 5	Henry R. Sanders	0	0	2	Keene	M	Wash'g't'n, D. C.	Lempster	Stanley Sanders	Grace Huntley
" 25	Henry C. Mosher	73	5	1	Digby, N. S.	M	Nova Scotia	Digby, N. S.	Uria Mosher	Martha —

*Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

MABEL D. HATCH,
Town Clerk.

FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops lowered water levels and dried up brooks everywhere. Three months of deficient rainfall and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagration we had.

Governor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient to properly equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a minimum.

For many years we have requested our wardens not to issue burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 percent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the traveling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

F. J. BAKER,
District Chief.

1947 Fire Record:

Number of Fires, 0.
Acreage Burned, 0.
Number of Fire Permits Issued, 30.

CHARLES R. ANDREWS,
Forest Fire Warden.
